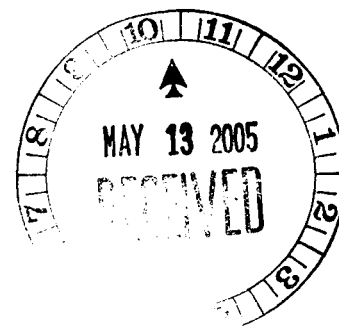


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May 12, 2005

Mr. Vernon Williams, Secretary
Surface Transportation Board
Section of Environmental Analysis
1925 "K" St., N. W., Room 504
Washington, DC 20423-0001

**RE: Docket No. AB-33 (Sub. No. 227X), Union Pacific Railroad Company
- Abandonment – In Caribou County, Idaho (Dry Valley Subdivision
from Milepost 23.90 to Milepost 24.11 near Dry Valley, a distance of
0.21 miles**

Dear Mr. Williams:

This is to advise that as of May 6, 2005, the Union Pacific Railroad Company ("UP"), with regard to the subject Petition for Exemption has consummated the abandonment for the Dry Valley Subdivision between Milepost 23.90 and Milepost 24.11, pursuant to authority granted in the Surface Transportation Board's ("Board") Decision served April 5, 2005. UP consummated this abandonment as a line of railroad and reclassified to exempt industry trackage. UP's intention is to continue to serve this Line and to sell it to Agrium with track in place for the shipper to use as industry track.

An additional ten (10) copies of this letter are enclosed for the Board's further use and distribution.

Very truly yours,

A handwritten signature in black ink, appearing to read "Mack H. Shumate, Jr." with a stylized flourish at the end.

Enclosures

O:\Abandonments\33-227x\Consummation.Ltr

**ENTERED
Office of Proceedings**

MAY 13 2005

**Part of
Public Record**

Mack H. Shumate, Jr.
Senior General Attorney, Law Department

UNION PACIFIC RAILROAD
101 N. Wacker Dr., Rm. 1920, Chicago, IL 60606-1718
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